

**COMBINED DECLARATION AND POWER OF ATTORNEY
FOR UTILITY OR DESIGN PATENT APPLICATION**

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name;

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

CELLULOSE ACYLATE FILM, POLARIZING PLATE AND LIQUID CRYSTAL DISPLAY

the specification of which (check only one item below):

- is attached hereto.
- was filed as United States Patent application Number _____ on _____ and was amended on _____ (if applicable).
- was filed as PCT International application Number PCT/JP2005/003544 on February 24, 2005 and was amended on _____ (if applicable).

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose to the Office all information known to me to be material to patentability as defined in Title 37, Code of Federal Regulations, § 1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, §§ 119 (a)-(d), 172 or 365(a) of any foreign application(s) for patent or inventor's certificate or of any international (PCT) application(s) designating at least one country other than the United States of America listed below and have also identified below any foreign application(s) for patent or inventor's certificate or any PCT international (PCT) application(s) designating at least one country other than the United States of America filed by me on the same subject matter having a filing date before that of the application(s) of which priority is claimed:

PRIOR FOREIGN/PCT APPLICATION(S) AND ANY PRIORITY CLAIMS UNDER 35 U.S.C. §§119(a)-(d), 172 OR 365(a)			
COUNTRY (if PCT, indicate "PCT")	APPLICATION NUMBER	DATE OF FILING (MM/DD/YYYY)	PRIORITY CLAIMED UNDER 35 U.S.C. §§119, 172 OR 365(a)
Japan	P2004-049142	02/25/2004	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Japan	P2004-175077	06/14/2004	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No
			<input type="checkbox"/> Yes <input type="checkbox"/> No

Combined Declaration and Power of Attorney

For Utility or Design Patent Application

Attorney Docket No.

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I hereby appoint the attorneys and agents associated with the following PTO Customer Number of Buchanan Ingersoll PC to prosecute said application and to transact all business in the Patent and Trademark Office connected therewith and to file, prosecute and transact all business in connection with international applications directed to said invention:

Customer Number 21839

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

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